



# The Gujarat Government Gazette

## EXTRAORDINARY

### PUBLISHED BY AUTHORITY

VOL. LXII ]

WEDNESDAY, JUNE 9, 2021 / JYAISTHA 19, 1943

Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

#### PART IV-B

**Rules and Orders (Other than those published in Parts I, I-A, and I-L) made  
by the Government of Gujarat under the Gujarat Acts**

#### FINANCE DEPARTMENT

#### NOTIFICATION

Sachivalaya, Gandhinagar, 9<sup>th</sup> June, 2021

**Notification No. 21/2021-State Tax**

#### GUJARAT GOODS AND SERVICES TAX ACT, 2017.

**No.(GHN-36) GST-2021/S.128 (31)TH:-** In exercise of the powers conferred by section 128 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017)(hereafter in this notification referred to as the said Act), the Government of Gujarat, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments in the notification of the Government of Gujarat, Finance Department No. (GHN-141)GST-2017/S.128(4)-TH dated the 29<sup>th</sup> December, 2017 being Notification No. 73/2017-State Tax, namely:-

In the said notification, after the third proviso, the following proviso shall be inserted, namely: —

"Provided also that the total amount of late fee payable under section 47 of the said Act for financial year 2021-22 onwards, by the registered persons who fail to furnish the return in **FORM GSTR-4** by the due date, shall stand waived -

- (i) which is in excess of two hundred and fifty rupees where the total amount of State tax payable in the said return is nil;
- (ii) which is in excess of one thousand rupees for the registered persons other than those covered under clause (i)."

By order and in the name of the Governor of Gujarat,

**DILIP THAKER,**  
Deputy Secretary to Government.

-----  
GOVERNMENT CENTRAL PRESS, GANDHINAGAR.